

BEFORE THE STATE BOARD OF EQUALIZATION  
ASSESSMENT APPEALS COMMISSION

Appeal of:

HAROLD D. CLARK, ET UX	)	
Map 034-01-0, Parcel 57.00	)	Davidson
Commercial Property	)	County
Tax Year 2005-2006	)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge who recommended the subject property be assessed as follows:

Land value	Improvement value	Total value	Assessment
\$193,800	\$5,200	\$199,000	\$79,600

The appeal was heard in Nashville on October 25, 2006 before Commission members Stokes (presiding), Gilliam and White.<sup>1</sup> Mr. Clark represented himself, and staff appraiser Dennis Donovan appeared on behalf of the assessor. By agreement of the parties, the appeal is amended to include tax year 2006 as well as 2005.

Findings of fact and conclusions of law

The subject property is a commercial building located at 907 Meadow Lark Lane in Goodlettsville. Mr. Clark contended the property should be valued no higher than \$125,000 on the basis of three sales of nearby property, ranging in selling price from \$130,000 to \$135,000. He noted that his property was subject to flooding more often than others included by the assessor among comparable sales.

Mr. Donovan pointed out that two of Mr. Clark's comparable sales occurred after the assessment date and all reflected possible duress on the part of the seller. One property selling at \$135,000 in 2003 resold less than three years later for nearly \$235,000. Mr. Donovan conceded that the current appraised value of the subject property may be too high, however, and recommended a value of \$184,100 based on his updated analysis of comparable sales.

The Commission finds that Mr. Donovan's objections to Mr. Clark's comparable sales are well-founded, and in the absence of better evidence we are persuaded that the revised value recommended by the assessor should be adopted.

ORDER

<sup>1</sup> Mr. Gilliam sat as a designated alternate for an absent member, pursuant to Tenn. Code Ann. §4-5-302.

It is therefore ORDERED, that the initial decision and order of the administrative judge is modified and the assessment of the subject property is determined as follows for tax years 2005 and 2006:

Land value	Improvement value	Total value	Assessment
\$178,900	\$5,200	\$184,100	\$73,640

. This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

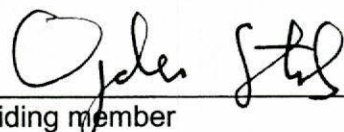
Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within thirty (30) days from the date of this order.


3. Review by the Chancery Court of Davidson County. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: 12-19-06

  
\_\_\_\_\_  
Presiding member

ATTEST:

  
\_\_\_\_\_  
Executive Secretary

cc: Mr. Harold Clark  
Ms. Jo Ann North, Assessor